



DEPARTMENT OF COMMERCE

International Trade Administration

A-552-802

Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Preliminary Results of Antidumping Duty Administrative Review; 2013-2014

AGENCY: Enforcement and Compliance, International Trade Administration, Department of Commerce

SUMMARY: In response to requests from interested parties, the Department of Commerce (“Department”) is conducting the administrative review of the antidumping duty order on certain frozen warmwater shrimp from the Socialist Republic of Vietnam (“Vietnam”) for the period of review February 1, 2013, through January 31, 2014. The Department selected three mandatory respondents based on a sampling methodology, using the information available at the time of selection.¹ The Department preliminarily determines that sales of subject merchandise by the Minh Phu Group² and Thuan Phuoc³ were made below normal value (“NV”). The Department preliminarily determines that sales of subject merchandise by Fimex VN⁴ were not made below NV. Interested parties are invited to comment on these preliminary results.

DATES: *Effective Date*: INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER.

FOR FURTHER INFORMATION CONTACT: Bob Palmer, Irene Gorelik, or Alexis Polovina,

AD/CVD Operations, Office V, Enforcement and Compliance, International Trade

¹ See Memorandum to: James Doyle, Director Antidumping and Countervailing Duty Operations, From: Alexis Polovina, International Trade Compliance Analyst, Office V Enforcement and Compliance, Re: Antidumping Duty Administrative Review of Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam: Respondent Selection Methodology and Sampling Pool for Selection of Respondents, dated October 3, 2014.

² Minh Phu Seafood Corporation, Minh Qui Seafood Co., Ltd., Minh Phat Seafood Co., Ltd., and Minh Phu Hau Giang Seafood Co., Ltd. (collectively, the “Minh Phu Group”).

³ Thuan Phuoc Seafoods and Trading Corporation (“Thuan Phuoc”).

⁴ Sao Ta Foods Joint Stock Company (“Fimex VN”).

Administration, Department of Commerce, 14th Street and Constitution Avenue, NW, Washington, DC 20230; telephone: (202) 482-9068, (202) 482-6905, (202) 482-3927, respectively.

SUPPLEMENTARY INFORMATION:

Scope of the Order

The merchandise subject to the Order⁵ is certain frozen warmwater shrimp. The product is currently classified under the following Harmonized Tariff Schedule of the United States (HTSUS) item numbers: 0306.17.00.03, 0306.17.00.06, 0306.17.00.09, 0306.17.00.12, 0306.17.00.15, 0306.17.00.18, 0306.17.00.21, 0306.17.00.24, 0306.17.00.27, 0306.17.00.40, 1605.21.10.30, and 1605.29.10.10. Although the HTSUS numbers are provided for convenience and for customs purposes, the written product description, available in the Preliminary Decision Memorandum, remains dispositive.⁶

Methodology

The Department conducted this review in accordance with section 751(a)(1)(A) of the Tariff Act of 1930, as amended (“the Act”). Constructed export prices and export prices were calculated in accordance with section 772 of the Act. Because Vietnam is a nonmarket economy within the meaning of section 771(18) of the Act, NV was calculated in accordance with section 773(c) of the Act.

⁵ See Certain Frozen Warmwater Shrimp From Brazil, India, the People’s Republic of China, Thailand, and the Socialist Republic of Vietnam: Amended Antidumping Duty Orders in Accordance with Final Court Decision, 76 FR 23277 (April 26, 2011) (“Order”).

⁶ For a complete description of the Scope of the Order, see Memorandum to Paul Piquado, Assistant Secretary for Enforcement and Compliance, from Christian Marsh, Deputy Assistant Secretary for Antidumping and Countervailing Duty Operations, titled “Decision Memorandum for Preliminary Results of Antidumping Duty Administrative Review: Certain Frozen Warmwater Shrimp from the Socialist Republic of Vietnam; 2013-2014,” dated concurrently with and adopted by this notice (“Preliminary Decision Memorandum”).

For a full description of the methodology underlying our conclusions, see Preliminary Decision Memorandum. The Preliminary Decision Memorandum is a public document and is on file electronically via the Enforcement and Compliance's Antidumping and Countervailing Duty Centralized Electronic Service System ("ACCESS").⁷ ACCESS is available to registered users at <http://access.trade.gov> and in the Central Records Unit, room 7046 of the main Department of Commerce building. In addition, a complete version of the Preliminary Decision Memorandum can be accessed directly on the internet at <http://enforcement.trade.gov/frn/>. The signed Preliminary Decision Memorandum and the electronic versions of the Preliminary Decision Memorandum are identical in content.

Preliminary Determination of No Shipments

Based on our analysis of U.S. Customs and Border Protection ("CBP") information and information provided by a number of companies, we preliminarily determine that eight companies⁸ did not have any reviewable transactions during the POR. In addition, the Department finds, consistent with its refinement to its assessment practice in non-market economy cases, that it is appropriate not to rescind the review in part in these circumstances, but to complete the review with respect to these eight companies and issue appropriate instructions to CBP based on the final results of the review.⁹ For additional information regarding this determination, see the Preliminary Decision Memorandum.

⁷ On November 24, 2014, Enforcement and Compliance changed the name of Enforcement and Compliance's AD and CVD Centralized Electronic Service System ("IA ACCESS") to AD and CVD Centralized Electronic Service System ("ACCESS"). The website location was changed from <http://iaaccess.trade.gov> to <http://access.trade.gov>. The Final Rule changing the references to the Regulations can be found at 79 FR 69046 (November 20, 2014).

⁸ These eight companies are: 1) Bien Dong Seafood Co., Ltd. ("Bien Dong"); 2) BIM Foods Joint Stock Company; 3) Cafatex Fishery Joint Stock Corporation; 4) Camau Seafood Processing and Service Joint-stock Corporation ("CASES"); 5) Camranh Seafoods Co., Ltd.; 6) Nhat Duc Co., Ltd.; 7) Phu Cuong Jostco Seafood Corporation; and 8) Seavina Joint Stock Company ("Seavina").

⁹ See Non-Market Economy Antidumping Proceedings: Assessment of Antidumping Duties, 76 FR 65694 (October 24, 2011) ("Assessment Notice"); see also "Assessment Rates" section below.

Preliminary Results of Review

The Department finds that 56 companies for which a review was requested have not established eligibility for a separate rate and, thus, they are considered to be part of the Vietnam-wide entity for these preliminary results.¹⁰ The Department's change in policy regarding conditional review of the Vietnam-wide entity applies to this administrative review.¹¹ Under this policy, the Vietnam-wide entity will not be under review unless a party specifically requests, or the Department self-initiates, a review of the entity. Because no party requested a review of the Vietnam-wide entity, the entity is not under review and the entity's rate is not subject to change. For companies for which a review was requested and that have established eligibility for a separate rate, the Department preliminarily determines that the following weighted-average dumping margins exist:

¹⁰ See Appendix II for a full list of the 56 companies; see also Preliminary Decision Memorandum, at 9-10.

¹¹ Antidumping Proceedings: Announcement of Change in Department Practice for Respondent Selection in Antidumping Duty Proceedings and Conditional Review of the Nonmarket Economy Entity in NME Antidumping Duty Proceedings, 78 FR 65963 (November 4, 2013).

Exporter ¹²	Weighted-Average Margin (percent)
Minh Phu Group: ¹³ Minh Phu Seafood Corp., aka Minh Phu Seafood Corporation, aka Minh Phu Seafood Pte, aka Minh Phat Seafood Co., Ltd., aka Minh Qui Seafood Co., Ltd., aka Minh Qui Seafood, aka Minh Phu Hau Giang Seafood Joint Stock Company	1.50
Sao Ta Foods Joint Stock Company (“Fimex VN”), aka Sao Ta Foods Joint Stock Company, aka Fimex VN aka Sao Ta Seafood Factory aka Saota Seafood Factory	0.00
Thuan Phuoc Seafoods and Trading Corporation, aka Thuan Phuoc Corp., aka Frozen Seafoods Factory No. 32, aka Seafoods and Foodstuff Factory, aka Seafoods and Foodstuff Factory Vietnam, aka My Son Seafoods Factory	1.06

¹² Due to the issues we have had in the past with variations of exporter names related to this Order, we remind exporters that the names listed below are the exact names, including spelling and punctuation which the Department will provide to CBP and which CBP will use to assess POR entries and collect cash deposits.

¹³ The Department previously collapsed the companies within the Minh Phu Group in the sixth administrative review. See Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Preliminary Results of Administrative Review, 77 FR 13547, 13549 (March 7, 2012), unchanged in Certain Frozen Warmwater Shrimp From the Socialist Republic of Vietnam: Final Results and Final Partial Rescission of Antidumping Duty Administrative Review, 77 FR 55800 (September 11, 2012). In this review, the Department reevaluated the collapsed entity based on a corporate structure and name change of one of the collapsed companies, Minh Phu Hau Giang Seafood Co., Ltd. See “Memorandum to the File, through Catherine Bertrand, Program Manager, Office V, from Irene Gorelik, Senior Analyst, Office V, re; Collapsing Determination for the Minh Phu Seafood Corporation and its Affiliates, with Minh Phu Hau Giang Seafood Joint Stock Company,” dated concurrently with this notice. In this memorandum, the Department found that Minh Phu Hau Giang Seafood Joint Stock Company is affiliated with the the Minh Phu Group group of companies, and that they comprise a single entity. Therefore, we will assign this rate to the companies in the single entity. The company name and trade names formerly used by Minh Phu Hau Giang Seafood Joint Stock Company have not been included above, for cash deposit purposes, based on the business license submitted on the record. However, the former names will be included for liquidation purposes at the conclusion of this review.

Bac Lieu Fisheries Joint Stock Company, aka Bac Lieu Fisheries Company Limited, aka Bac Lieu Fisheries Co., Ltd., aka Bac Lieu Fisheries Limited Company, aka Bac Lieu Fis	0.93
Bentre Forestry and Aquaproduct Import-Export Joint Stock Company, aka FAQUIMEX	0.93
Camau Frozen Seafood Processing Import Export Corporation, aka Camimex, aka Camau Seafood Factory No. 4, aka Camau Seafood Factory No. 5, aka Camau Frozen Seafood Processing Import Export Corp. (CAMIMEX-FAC 25), aka Frozen Factory No. 4	0.93
C.P. Vietnam Corporation, aka C.P. Vietnam Livestock Corporation, aka C.P. Vietnam Livestock Company Limited, aka C.P. Vietnam	0.93
Cadovimex Seafood Import-Export and Processing Joint Stock Company, aka Cai Doi Vam Seafood Import-Export Company, aka Caidoivam Seafood Company (Cadovimex), aka Cadovimex-Vietnam	0.93
Can Tho Import Export Fishery Limited Company, aka CAFISH	0.93
Fine Foods Co., aka FFC	0.93
Cuu Long Seaproducts Company, aka Cuulong Seaproducts Company Cuu Long Seaproducts Limited, aka Cuulong Seapro aka Cuu Long Seapro	0.93
Gallant Ocean (Vietnam) Co., Ltd.	0.93
Gallant Dachan Seafood Co., Ltd.	0.93
Goldenquality Seafood Corporation	0.93

Hai Viet Corporation, aka HAVICO	0.93
Investment Commerce Fisheries Corporation, aka Investment Commerce Fisheries Corp., aka Investment Commerce Fisheries, aka Incomfish, aka Incomfish Corp., aka Incomfish Corporation	0.93
Kim Anh Company Limited, aka Kim Anh Co, Ltd.	0.93
Minh Cuong Seafood Import Export Frozen Processing Joint Stock Co, aka Minh Cuong Seafood Import- Export Processing, aka MC Seafood	0.93
Minh Hai Export Frozen Seafood Processing Joint-Stock Company, aka Minh Hai Jostoco	0.93
Minh Hai Joint-Stock Seafoods Processing Company, aka Seaprodex Minh Hai, aka Sea Minh Hai, aka Seaprodex Min Hai, aka Seaprodex Minh Hai-Factory No. 78, aka Seaprodex Minh Hai (Minh Hai Joint Stock Seafoods Processing Co.), aka Seaprodex Minh Hai Workshop 1, aka Seaprodex Minh Hai Factory No. 69	0.93
Minh Hai Sea Products Import Export Company, aka Ca Mau Seafood Joint Stock Company, aka Seaprimexco Vietnam, aka Seaprimexco	0.93
Nha Trang Fisheries Joint Stock Company, aka Nha Trang Fisco aka Nhatrang Fisco, aka Nha Trang Fisheries, Joint Stock	0.93

Nha Trang Seafoods Group: Nha Trang Seaproduct Company, aka Nha Trang Seafoods, aka NT Seafoods Corporation, aka NT Seafoods, aka Nha Trang Seafoods – F89 Joint Stock Company, aka Nha Trang Seafoods – F89, aka NTSF Seafoods Joint Stock Company, aka NTSF Seafoods	0.93
Ngoc Tri Seafood Joint Stock Company, aka Ngoc Tri Seafood Company	0.93
Phuong Nam Foodstuff Corp. aka Phuong Nam Co., Ltd., aka Phuong Nam Foodstuff Product Processing Joint Stock Corporation, aka Phuong Namco-Ltd	0.93
Quoc Viet Seaproducts Processing Trading and Import-Export Co., Ltd.	0.93
Soc Trang Seafood Joint Stock Company, aka Stapimex, aka Soc Trang Aquatic Products and General Import Export Company, aka Soc Trang Aquatic Products and General Import Export Company (“Stapimex”), aka Stapmex	0.93
Tacvan Frozen Seafood Processing Export Company, aka Tacvan Seafoods Co.	0.93
Tan Phong Phu Seafoods Co., Ltd.	0.93
Thong Thuan Company Limited, aka T&T Co., Ltd	0.93
UTXI Aquatic Products Processing Corporation, aka UT XI Aquatic Products Processing Corporation, aka UTXI Aquatic Products Processing Company, aka UT XI Aquatic Products Processing Company, aka UTXI Co. Ltd., aka UTXI, aka UTXICO, aka Hoang Phuong Seafood Factory, aka Hoang Phong Seafood Factory	0.93

Viet Foods Co., Ltd., aka Nam Hai Foodstuff and Export Company Ltd.	0.93
Vietnam Clean Seafood Corporation, aka Vina Cleanfood	0.93
Viet Hai Seafood Co., Ltd., aka Vietnam Fish One Co., Ltd.	0.93
Viet I-Mei Frozen Foods Co., Ltd.	0.93

Disclosure and Public Comment

The Department will disclose the calculations used in our analysis to parties in this review within five days of the date of publication of this notice. The Department intends to verify the information upon which we will rely for the final results. As such, the Department will establish the briefing schedule at a later time, and will notify parties of the schedule in accordance with 19 CFR 351.309. Parties who submit case briefs or rebuttal briefs are requested to submit with the argument: (1) a statement of the issue; (2) a brief summary of the argument; and (3) a table of authorities.¹⁴ Rebuttal briefs must be limited to issues raised in the case briefs.¹⁵

Interested parties who wish to request a hearing, or to participate if one is requested, must submit a written request to the Assistant Secretary for Enforcement and Compliance, U.S. Department of Commerce, filed electronically using ACCESS. An electronically filed document must be received successfully in its entirety in ACCESS, by 5 p.m. Eastern Time within 30 days after the date of publication of this notice.¹⁶ Requests should contain the party's name, address, and telephone number, the number of participants, and a list of the issues to be discussed. If a

¹⁴ See 19 CFR 351.309(c) and (d).

¹⁵ See 19 CFR 351.309(d)(2).

¹⁶ See 19 CFR 351.310(c).

request for a hearing is made, the Department will inform parties of the scheduled date for the hearing which will be held at the U.S. Department of Commerce, 14th Street and Constitution Avenue NW., Washington, DC 20230, at a time and location to be determined. Parties should confirm by telephone the date, time, and location of the hearing. Interested parties are invited to comment on the preliminary results of this review.

The Department intends to issue the final results of this administrative review, including the results of our analysis of issues raised in the written comments, within 120 days of publication of these preliminary results in the Federal Register.

Assessment Rates

Upon issuance of the final results, the Department will determine, and CBP shall assess, antidumping duties on all appropriate entries covered by this review.¹⁷ The Department intends to issue assessment instructions to CBP 15 days after the publication date of the final results of this review. For any individually examined respondent whose weighted average dumping margin is above de minimis (i.e., is 0.50 percent or more) in the final results of this review, the Department will calculate importer-specific assessment rates on the basis of the ratio of the total amount of dumping calculated for the importer's examined sales and the total entered value of sales, in accordance with 19 CFR 351.212(b)(1).¹⁸ We will instruct CBP to assess antidumping duties on all appropriate entries covered by this review when the importer-specific assessment rate calculated in the final results of this review is above de minimis. Where either the respondent's weighted-average dumping margin is zero or de minimis, or an importer-specific assessment rate is zero or de minimis, we will instruct CBP to liquidate the appropriate entries

¹⁷ See 19 CFR 351.212(b).

¹⁸ In these preliminary results, the Department applied the assessment rate calculation method adopted in Antidumping Proceedings: Calculation of the Weighted-Average Dumping Margin and Assessment Rate in Certain Antidumping Proceedings; Final Modification, 77 FR 8101 (February 14, 2012).

without regard to antidumping duties. For the final results, if we continue to treat the 56 companies identified above as part of the Vietnam-wide entity, we will instruct CBP to apply an ad valorem assessment rate of 25.76 percent to all entries of subject merchandise during the POR which were produced and/or exported by those companies. The Department recently announced a refinement to its assessment practice in non-market economy cases. Pursuant to this refinement in practice, for entries that were not reported in the U.S. sales databases submitted by companies individually examined during this review, the Department will instruct CBP to liquidate such entries at the Vietnam-wide rate. Additionally, if the Department determines that an exporter had no shipments of the subject merchandise, any suspended entries that entered under that exporter's case number (i.e., at that exporter's rate) will be liquidated at the Vietnam-wide rate.¹⁹

The final results of this review shall be the basis for the assessment of antidumping duties on entries of merchandise covered by the final results of this review and for future deposits of estimated duties, where applicable.

Cash Deposit Requirements

The following cash deposit requirements will be effective upon publication of the final results of this administrative review for shipments of the subject merchandise from Vietnam entered, or withdrawn from warehouse, for consumption on or after the publication date, as provided by sections 751(a)(2)(C) of the Act: (1) For the companies listed above, which have a separate rate, the cash deposit rate will be that established in the final results of this review (except, if the rate is zero or de minimis, then zero cash deposit will be required); (2) for previously investigated or reviewed Vietnam and non-Vietnam exporters not listed above that

¹⁹ For a full discussion of this practice, see Assessment Notice.

received a separate rate in a prior segment of this proceeding, the cash deposit rate will continue to be the existing exporter-specific rate; (3) for all Vietnam exporters of subject merchandise that have not been found to be entitled to a separate rate, the cash deposit rate will be the existing rate for the Vietnam-wide entity of 25.76 percent; and (4) for all non-Vietnam exporters of subject merchandise which have not received their own rate, the cash deposit rate will be the rate applicable to the Vietnam exporter that supplied that non-Vietnam exporter. These deposit requirements, when imposed, shall remain in effect until further notice.

Notification to Importers

This notice also serves as a preliminary reminder to importers of their responsibility under 19 CFR 351.402(f)(2) to file a certificate regarding the reimbursement of antidumping duties prior to liquidation of the relevant entries during this review period. Failure to comply with this requirement could result in the Department's presumption that reimbursement of antidumping duties occurred and the subsequent assessment of double antidumping duties.

This determination is issued and published in accordance with sections 751(a)(1) and 777(i)(1) of the Act and 19 CFR 351.221(b)(4).

Paul Piquado,
Assistant Secretary,
for Enforcement and Compliance.

March 2, 2015.
Date

Appendix I

List of Topics Discussed in the Preliminary Decision Memorandum:

1. Summary
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3. Extension of Preliminary Results
4. Respondent Selection
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14. Economic Comparability
15. Significant Producers of Comparable Merchandise
16. Data Availability
17. Public Availability and Broad-Market Average
18. Specificity
19. Contemporaneity and Tax and Duty Exclusive
20. Date of Sale
21. Determination of Comparison Method
22. Results of the Differential Pricing Analysis
23. U.S. Price
24. Normal Value
25. Factor Valuations
26. Currency Conversion

Appendix II

Companies Subject to Review Determined to be Part of the Vietnam-Wide Entity

1. An Giang Coffee JSC
2. Agrex Saigon
3. Amanda Foods (Vietnam) Ltd.
Amanda Seafood Co., Ltd.
4. Amanda Foods (Vietnam) Ltd. Ngoc Tri Seafood Company (Amanda's affiliate)
5. Anvifish Joint Stock Co.
6. Binh An Seafood Joint Stock Company
7. Camimex Seafood Company Limited
8. Ca Mau Foods and Fishery Export Joint Stock Company
9. Can Tho Agricultural and Animal Products Import Export Company, aka,
Can Tho Agricultural Products, aka
Can Tho Agricultural and Animal Products Imex Company, aka
CATACO, aka
Can Tho Agricultural and Animal Product Import Export Company ("CATACO"), aka
Can Tho Agricultural and Animal Product Import Export Company ("CATACO") and/or
Can Tho Agricultural and Animal Products Import Export Company ("CATACO"), aka
Can Tho Agricultural & Animal Product Import Export Company ("CATACO") and/or Can
Tho Agricultural and Animal Products Import Export Company ("CATACO")
10. Can Tho Import Export Seafood Joint Stock Company, aka
CASEAMEX
11. Cau Tre Enterprise (C.T.E.)
12. Cautre Export Goods Processing Joint Stock Company
13. Chang Shin Vietnam Co., Ltd.
14. CL Fish Co., Ltd. (Cuu Long Fish Company)
15. Cautre Export Goods Processing Joint Stock Company
16. Coastal Fisheries Development Corporation
Coastal Fisheries Development Corporation ("COFIDEC")
Coastal Fisheries Development Corporation ("Cofidec")
Coastal Fishery Development
COFIDEC
17. D & N Foods Processing (Danang Company Ltd.)
18. Danang Seaproduct Import-Export Corporation ("Seaprodex Danang") (and its affiliates)
Danang Seaproducts Import Export Corporation
Danang Seaproducts Import Export Corporation ("Seaprodex Danang")
Danang Seaproducts Import-Export Corporation (and its affiliate, Tho Quang Seafood
Processing and Export Com-pany) (collectively "Seaprodex Danang")
Tho Quang
Tho Quang Co.
Tho Quang Seafood Processing and Export Company
Tho Quang Seafood Processing & Export Company

- Seaprodex Danang
19. Duy Dai Corporation
 20. Gallant Ocean (Quang Ngai) Co., Ltd.
 21. Gn Foods
 22. Hai Thanh Food Company Ltd.
 23. Hai Vuong Co., Ltd.
 24. Hoa Phat Aquatic Products Processing And Trading Service Co., Ltd.
 25. Hoang Hai Company Ltd.
 26. Hua Heong Food Industries Vietnam Co. Ltd.
 27. Interfood Shareholding Co.
 28. Khanh Loi Seafood Factory
 29. Kien Long Seafoods Co. Ltd.
 30. Luan Vo Fishery Co., Ltd.
 31. Lucky Shining Co., Ltd.
 32. Minh Chau Imp. Exp. Seafood Processing Co., Ltd.
 33. Mp Consol Co., Ltd.
 34. Ngoc Chau Co., Ltd. and/or Ngoc Chau Seafood Processing Company
 35. Ngoc Sinh
 - Ngoc Sinh Seafoods Processing and Trading Enterprise
 - Ngoc Sinh Fisheries
 - Ngoc Sinh Private
 - Ngoc Sinh Private Enterprises
 - Ngoc Sinh Seafood Processing Company
 - Ngoc Sinh Seafood Trading & Processing
 - Ngoc Sinh Seafood Trading & Processing Enterprise
 - Ngoc Sinh Seafoods
 - Ngoc Sinh Seafoods (Private Enterprise)
 - Ngoc Sinh Seafoods Processing and Trading Enterprises
 36. Ngo Bros Seaproducts Import-Export One Member Company Limited (“Ngo Bros”)
 37. Quang Ninh Export Aquatic Products Processing Factory
 38. Quang Ninh Seaproducts Factory
 39. S.R.V. Freight Services Co., Ltd.
 40. Sustainable Seafood
 41. Tai Kim Anh Seafood Joint Stock Company
 42. Tan Thang Loi Frozen Food Co., Ltd.
 43. Thanh Doan Seaproducts Import & Export Processing Joint-Stock Company (THADIMEXCO)
 44. Thanh Hung Frozen Seafood Processing Import Export Co., Ltd.
 45. Thanh Tri Seafood Processing Co. Ltd.
 46. The Quang Co.
 47. The Quang Seafood Processing & Export Company
 48. Thong Thuan-Cam Ranh Seafood Joint Stock Company
 49. Tien Tien Garment Joint Stock Company
 50. Tithi Co., Ltd.
 51. Trang Corporation

- 52. Viet Cuong Seafood Processing Import Export Joint-Stock Company
Viet Cuong Seafood Processing Import Export
- 53. Vietnam Northern Viking Technologies Co. Ltd.
- 54. Vinatex Danang
- 55. Vinh Hoan Corp.
- 56. Vinh Loi Import Export Company (“Vimexco”), aka
Vinh Loi Import Export Company (“VIMEX”), aka
VIMEXCO aka
VIMEX aka
Vinh Loi Import/Export Co., aka
Vinhloi Import Export Company aka
Vinh Loi Import-Export Company
Vinh Loi Import Export Company (“Vimexco”) and/or Vinh Loi Import Export Company
(“VIMEX”)

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